

WV State Auditor - Local Government Services Division - Review Sheet

County:	Morgan				
Fiscal Year:	2015 - 2016				
Contact:	Heather Tyler	Original	Revised	Original	Revised
Phone No:	(304) 258-8547	General	General	Coal	Coal
REVENUES		Fund	Fund	Fund	Fund
295	Nonspendable Fund Balance	-	-		-
296	Restricted Fund Balance	-	-		-
297	Committed Fund Balance	-	-		-
298	Assigned Fund Balance	-	-	-	3
299	Unassigned Fund Balance	243,901	433,395		-
301-01	Property Tax Current Year	3,567,180	3,567,180		-
301-02-05	Prior Year Taxes	200,000	200,000		-
301-06	Supplemental Taxes	45,000	45,000		-
301-07	Surplus	-	-		-
301-08	Del. & Non-entered Land Fund	-	-		-
301-09	Redemption from State Auditor	-	-		-
301-10	Prior Years Fifth & Other Prior years	-	-		-
301-11	Tax Lien Surplus	-	-		-
301-12	Tax Loss Restoration	-	-		-
301-90	Property Tax - Excess Levy	-	-		-
301-91	Property Tax - Excess Levy	-	-		-
301-92	Property Tax - Excess Levy	-	-		-
302	Tax Penalties & Interest	85,000	85,000		-
303	Dog Taxes	-	-		-
304	Property Transfer Tax	90,000	90,000		-
305	Coal Severance Tax	N/A	N/A	40,000	40,000
306	Gas & Oil Severance Tax	25,000	25,000		-
307	Horse & Dog Racing Tax	-	-		-
308	Wine & Liquor Tax	25,000	25,000		-
309	Hotel Occupancy Tax	120,000	120,000		-
310	Waste Coal	-	-		-
311	Payment in-Lieu of Taxes	-	-		-
312	Synthetic Fuel Tax	-	-		-
313	Miscellaneous Energy Tax (Coal Bed Methane)	7,500	7,500		-
317	Licenses	-	-		-
318	Building Permits	18,000	18,000		-
319	Miscellaneous Permits	-	-		-
322	Federal Grants	-	848,127		-
323	State Grants	-	372,777		-
324	Other Grants	-	381		-
325	Federal Payment in Lieu of Taxes	-	-		-
327	Charges for Services	15,000	15,000		-
328	Magistrate Court Clerk	-	-		-
329	Sheriff's Service of Process	11,713	11,713		-
330	Sheriff's Earnings	5,000	5,000		-
331	County Clerk's Earnings	64,000	64,000		-
332	Circuit Clerk's Earnings	15,000	15,000		-
333	Prosecuting Attorney's Earnings	1,000	1,000		-
334	Accident Reports	1,000	1,000		-
335	Motor Vehicle License Fee	4,500	4,500		-
336	Map Sales	-	-		-

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					Fund
337	Clerk Deed Fees	-	-	-	-
339	Parks & Recreation Fees	-	-	-	-
340	Rents & Concessions	189,500	199,500	-	-
341	Landfill/Incinerator Fees	-	-	-	-
342	Airport Revenue	-	-	-	-
343	Cemetery Revenue	-	-	-	-
344	Ambulance Fees	-	-	-	-
345	Emergency Services Fees	-	-	-	-
346	Emergency 911 Fee	-	-	-	-
347	Special Patrol/Security Systems	-	-	-	-
348	Franchise Agreement	48,000	48,000	-	-
349	Inspection Fees	-	-	-	-
350	IRP Fees (International Reg. Plan)	6,000	6,000	-	-
351	Jail Fees	500	500	-	-
361	Fines, Fees & Court Costs	5,500	5,500	-	-
362	Regional Jail Operations Partial Reim.	35,000	35,000	-	-
365	Interest Earned	1,000	1,000	-	-
366	Miscellaneous Revenue	1,500	21,023	-	-
367	Sheriff's Commission	11,000	11,000	-	-
368	Confiscated Property	-	-	-	-
369	Commissions	-	-	-	-
370	Gaming Income	65,000	65,000	-	-
371	Recycling Programs	-	-	-	-
372	Filing Fees	-	-	-	-
373	Video Lottery	30,000	30,000	-	-
374	Planning Commission Revenue	7,000	7,000	-	-
375	Sale of Materials	-	-	-	-
376	Royalties	-	-	-	-
377	Sale of Bonds	-	-	-	-
378	Proceeds from Bond Restructuring	-	-	-	-
379	Lease Purchase Revenue	-	-	-	-
380	Contributions/Transfer from Other Entities	10,000	990,000	-	-
381	Charges to Other Entities	-	-	-	-
382	Refunds/Reimbursements (External Sources)	37,000	37,000	-	-
383	Parking	-	-	-	-
384	Sale of Fixed Assets	-	-	-	-
385	Gain/Loss on Sale of Fixed Assets	-	-	-	-
388	Transfers From Other Funds	-	-	-	-
390	Emergency 911 Reimbursement	397,403	397,403	-	-
391	Dog & Kennel Reimbursement	15,000	15,000	-	-
392	Concealed Weapons Reimbursements	-	-	-	-
393	Home Confinement Reimbursements	-	-	-	-
394	General School Reimbursements	65,000	65,000	-	-
395	Magistrate Court Reimbursements	15,000	15,000	-	-
396	Worthless Check Reimbursements	1,000	1,000	-	-
397	Payroll Reimbursements	51,599	182,091	-	-
398	Transfers from Rainy Day Funds	-	-	-	-

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399	Transfers Assessor's Valuation Fund	182,084	180,284		-
Total Revenues		5,717,880	8,266,874	40,000	40,003
General Government Expenditures					
401	County Commission	716,389	1,733,775	40,000	40,003
402	County Clerk	221,099	233,846	-	-
403	Circuit Clerk	201,213	210,760	-	-
404	Sheriff - Treasurer	223,235	231,315	-	-
405	Prosecuting Attorney	253,358	268,385	-	-
406	Assessor	172,362	181,022	-	-
407	Assessor's Valuation Fund	182,084	180,284	-	-
408	Statewide Computer Network	30,843	30,843	-	-
409	Sheriff's Tax Processing	-	-	-	-
410	County Surveyor	-	-	-	-
411	Fiduciary Supervisor	-	-	-	-
412	Agricultural Agent	48,624	48,624	-	-
413	Elections - County Clerk	41,452	39,925	-	-
415	Magistrate Court	-	-	-	-
416	Circuit Court	-	-	-	-
417	County Administrator	190,151	192,326	-	-
418	Purchasing Department	50,000	54,000	-	-
419	Personnel Office	-	-	-	-
420	Custodial	-	-	-	-
421	Civil Service	-	-	-	-
422	Capital Planning	-	-	-	-
423	Insurance Program (Self Insured)	-	-	-	-
424	Courthouse	1,281,539	1,314,982	-	-
425	Other Buildings	-	-	-	-
426	Printing	-	-	-	-
427	Microfilm	-	-	-	-
428	Data Processing	-	-	-	-
429	Regional Development Authority	5,964	5,964	-	-
430	Community Development	-	-	-	-
431	Economic Development	-	35,415	-	-
432	Industrial Development	-	-	-	-
433	Geographic Information Systems (GIS)	-	-	-	-
434	Airports	-	-	-	-
435	Public Works Department	-	-	-	-
436	Rehabilitation of Property	-	-	-	-
437	Acquisition of Property	-	-	-	-
438	Building Inspection	-	-	-	-
439	Planning & Zoning	-	-	-	-
440	Engineering	-	-	-	-
441	Housing Authority	-	-	-	-
442	Federal Grants	-	364,070	-	-
443	State Grants	-	364,104	-	-
444	Other Grants	-	3,555	-	-
445	Litigation Reserve	-	-	-	-

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					Fund
446	Parking	-	-	-	-
447	Finance Department	-	-	-	-
448	Courthouse Annex	-	-	-	-
449	Worthless Check	-	-	-	-
450	Farm Preservation Program	-	-	-	-
451	Zoning Board	-	-	-	-
452	Teen Court	-	-	-	-
460	County Clerk Operations	-	-	-	-
696	Transfer to Financial Stabilization Fund	-	-	-	-
697	Contributions to Comms/Authorities	-	-	-	-
698	Transfers/Reimbursements	-	-	-	-
699	Contingencies - Not to Exceed 10% of Budget	-	-	-	-
Total General Government Expenditures		3,618,313	5,493,195	40,000	40,003
Public Safety Expenditures					
700	Sheriff - Law Enforcement	624,894	646,642	-	-
701	Sheriff - Service of Process	11,713	11,888	-	-
702	County Jail - Reimbursable J/C	-	-	-	-
703	County Jail - Nonreimbursable J/C	-	-	-	-
704	Regional Jail	550,000	550,000	-	-
705	Home Confinement	-	-	-	-
706	Concealed Weapons	-	-	-	-
707	Investigative Services	-	-	-	-
708	Police Special Duty	-	-	-	-
709	Juvenile Detention Center	-	-	-	-
710	Civil Defense	-	-	-	-
711	Emergency Services	89,560	146,656	-	-
712	Communication Center	449,002	397,403	-	-
713	Fire Department	-	-	-	-
714	Fire Coordinator	-	-	-	-
715	Ambulance Authority	-	-	-	-
716	Dog Warden/Humane Society	113,296	123,296	-	-
717	Central Garage	-	-	-	-
718	Flood Control	-	-	-	-
719	Watershed Project	-	-	-	-
720	Dams & Dredging	-	-	-	-
721	Local Law Enforcement Block Grant	-	3,648	-	-
722	Public Safety Grant	-	-	-	-
723	Public Safety Grant	-	-	-	-
724	Public Safety Grant	-	-	-	-
725	Public Safety Grant	-	-	-	-
726	Public Safety Grant	-	-	-	-
727	Public Safety Grant	-	-	-	-
728	Public Safety Grant	-	530,420	-	-
729	Public Safety Grant	-	77,629	-	-
730	Courthouse Security	74,861	78,411	-	-
731	Community Based Corrections Program	-	-	-	-
732	Rapid Response	-	-	-	-

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Fiscal Year: **2015 - 2016**

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Phone No: **(304) 258-8547**

	Original General Fund	Revised General Fund	Original Coal Fund	Revised Coal Fund
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733 Mapping and Addressing	4,241	4,241	-	-
734 Local Emergency Planning Commission	-	-	-	-
735 Project Lifesaver	-	-	-	-
736 K-9	-	-	-	-

Total Public Safety Expenditures	1,917,567	2,570,234	-	-
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Health & Sanitation Expenditures

800 Local Health Department	35,000	35,000	-	-
801 Mental Health	-	-	-	-
802 Other Health Programs	-	-	-	-
803 Hospital	-	-	-	-
804 Dental Clinic	-	-	-	-
805 Vital Statistics	-	-	-	-
806 Sewer	-	-	-	-
807 Storm Sewer	-	-	-	-
808 Solid Waste Authority	-	-	-	-
809 Water	-	-	-	-
810 Garbage Department	-	-	-	-
811 Landfill/Incinerator	-	-	-	-
812 Recycling Center	-	-	-	-
813 Litter Control	-	-	-	-
814 Federal Grants - H&S	-	-	-	-
815 State Grants - H&S	-	-	-	-

Total Health & Sanitation Expenditures	35,000	35,000	-	-
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Culture & Recreation Expenditures

900 Parks & Recreation	-	-	-	-
901 Swimming Pools	-	-	-	-
902 4 - H Camp	-	-	-	-
903 Arts & Humanities	-	-	-	-
904 Museum Commission	-	-	-	-
905 Fair Associations/Festivals	-	-	-	-
906 Youth Camp	-	-	-	-
907 Summer Youth Program	-	-	-	-
908 Community Center	-	-	-	-
909 Historical Commission	-	-	-	-
910 Civic Promotion	60,000	68,860	-	-
911 Visitor's Bureau	60,000	72,585	-	-
912 Travel Council	-	-	-	-
913 Beautification	-	-	-	-
914 Rails to Trails	-	-	-	-
915 Hotel/Motel Promotion of Tourism	-	-	-	-
916 Library	27,000	27,000	-	-
917 Law Library	-	-	-	-
918 Federal Grants	-	-	-	-
919 State Grants	-	-	-	-

Total Culture & Recreation Expenditures	147,000	168,445	-	-
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Social Services Expenditures

950 Social Services	-	-	-	-
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**Original
General
Fund**

**Revised
General
Fund**

**Original
Coal
Fund**

**Revised
Coal
Fund**

951	Human Resources	-	-	-	-
952	Senior Citizens	-	-	-	-
953	Public Transit	-	-	-	-
954	Federal Grants	-	-	-	-
955	State Grants	-	-	-	-
956	Homeless Shelter	-	-	-	-
957	Family Law Master	-	-	-	-
958	Community Council	-	-	-	-
959	Cemeteries	-	-	-	-

Total Social Services Expenditures	-	-	-	-
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Capital Projects Expenditures

960	General Government	-	-	-	-
961	Public Safety	-	-	-	-
962	Health & Sanitation	-	-	-	-
963	Culture & Recreation	-	-	-	-
964	Social Services	-	-	-	-
965	Central Garage	-	-	-	-
966	Geographic Information System	-	-	-	-
972	Federal Grants	-	-	-	-
973	Federal Grants	-	-	-	-
974	State Grants	-	-	-	-
975	County Clerk	-	-	-	-
976	Circuit Clerk	-	-	-	-
977	Assessor	-	-	-	-
978	Prosecuting Attorney	-	-	-	-
979	Sheriff-Treasurer	-	-	-	-
980	Sheriff-Law Enforcement	-	-	-	-
981	Sheriff-Jail	-	-	-	-
982	Data Processing	-	-	-	-
983	Election County Clerk	-	-	-	-
984	Circuit Court	-	-	-	-
985	Community Development	-	-	-	-
986	County Commission	-	-	-	-
987	Courthouse	-	-	-	-
988	Other Buildings	-	-	-	-
989	Extension Services	-	-	-	-
990	Other Boards & Authorities	-	-	-	-
991	Purchasing	-	-	-	-
992	Communication Center	-	-	-	-
993	Dog Warden	-	-	-	-
994	Emergency Services	-	-	-	-
995	Service of Process	-	-	-	-
996	Ambulance	-	-	-	-
997	Water	-	-	-	-
998	Parks and Recreation	-	-	-	-
999	Streets and Highways	-	-	-	-

Total Capital Projects Expenditures	-	-	-	-
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Original
General
Fund

Revised
General
Fund

Original
Coal
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Revised
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SUMMARY

General Government Expenditures	3,618,313	5,493,195	40,000	40,003
Public Safety Expenditures	1,917,567	2,570,234	-	-
Health & Sanitation Expenditures	35,000	35,000	-	-
Culture & Recreation Expenditures	147,000	168,445	-	-
Social Services Expenditures	-	-	-	-
Capital Projects Expenditures	-	-	-	-
GRAND TOTAL ALL EXPENDITURES	5,717,880	8,266,874	40,000	40,003
TOTAL REVENUES	5,717,880	8,266,874	40,000	40,003
Out of Balance	-	-	-	-